



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF OCONOMOWOC UTILITIES

Principal Office: 174 E. WISCONSIN AVENUE
OCONOMOWOC, WI 53066-0027

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF OCONOMOWOC UTILITIES

Utility Address: 174 E. WISCONSIN AVENUE
OCONOMOWOC, WI 53066-0027

When was utility organized? 12/31/1900

Report any change in name:

Effective Date:

Utility Web Site: www.oconomowocutilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR MARK MOLITOR

Title: UTILITIES ACCOUNTING MANAGER

Office Address:

174 E. WISCONSIN AVENUE
OCONOMOWOC, WI 53066

Telephone: (262) 569 - 3226

Fax Number: (262) 569 - 3238

E-mail Address: mmolitor@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: MR. THOMAS KARMAN CPA

Title: VICE PRESIDENT

Office Address: SCHENCK S.C.

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: tom.karman@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR. JOE SNYDER

Title: CHAIRMAN OF UTILITY COMMITTEE

Office Address:

1042 LEXINGTON AVE
OCONOMOWOC, WI 53066

Telephone: (262) 567 - 1441

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. THOMAS KARMAN CPA**Title:** VICE PRESIDENT**Office Address:** SCHENCK S.C.

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** tom.karman@schencksolutions.com**Date of most recent audit report:** 3/11/2005**Period covered by most recent audit:** 1/1/2004-12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS BEDNARSKI**Title:** OPERATIONS MANAGER**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53066

Telephone: (262) 569 - 3197**Fax Number:** (262) 569 - 2164**E-mail Address:** dbednarski@wppisys.org

Name: MR MARK FRYE**Title:** UTILITY COORDINATOR**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53033

Telephone: (262) 569 - 3198**Fax Number:** (262) 569 - 2164**E-mail Address:** mfrye@wppisys.org

Name: MS SARAH KITSEMBEL**Title:** FINANCE DIRECTOR**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53066

Telephone: (262) 569 - 3234**Fax Number:** (262) 569 - 3238**E-mail Address:** skitsembel@wppisys.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS. DIANE GARD**Title:** CITY ADMINISTRATOR / TREASURER**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53066

Telephone: (262) 569 - 2183**Name of utility commission/committee:** OCONOMOWOC UTILITY COMMITTEE

Names of members of utility commission/committee:

MR SCOTT ANTONNEAU, ALDERMAN

MR JOHN GROSS, ALDERMAN

MR JOE SNYDER, ALDERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:** _____**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	17,668,113	13,918,449	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	15,040,464	11,332,823	2
Depreciation Expense (403)	867,117	827,191	3
Amortization Expense (404-407)	31,764	31,764	4
Taxes (408)	707,271	663,816	5
Total Operating Expenses	16,646,616	12,855,594	
Net Operating Income	1,021,497	1,062,855	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,021,497	1,062,855	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	204,650	89,531	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	393,028	285,484	10
Miscellaneous Nonoperating Income (421)	4,398,409	1,782,771	11
Total Other Income	4,996,087	2,157,786	
Total Income	6,017,584	3,220,641	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(118,583)	(118,583)	12
Other Income Deductions (426)	333,918	270,335	13
Total Miscellaneous Income Deductions	215,335	151,752	
Income Before Interest Charges	5,802,249	3,068,889	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	75,509	83,064	14
Amortization of Debt Discount and Expense (428)	1,680	1,680	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	20,117	15,474	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	97,306	100,218	
Net Income	5,704,943	2,968,671	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	31,153,394	28,259,723	20
Balance Transferred from Income (433)	5,704,943	2,968,671	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	75,000	75,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	36,783,337	31,153,394	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	17,668,113		17,668,113	1
Total (Acct. 400):	17,668,113	0	17,668,113	
Operation and Maintenance Expense (401-402):				
Derived	15,040,464		15,040,464	2
Total (Acct. 401-402):	15,040,464	0	15,040,464	
Depreciation Expense (403):				
Derived	867,117		867,117	3
Total (Acct. 403):	867,117	0	867,117	
Amortization Expense (404-407):				
Derived	31,764		31,764	4
Total (Acct. 404-407):	31,764	0	31,764	
Taxes (408):				
Derived	707,271		707,271	5
Total (Acct. 408):	707,271	0	707,271	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,021,497	0	1,021,497	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	204,650		204,650	8
Total (Acct. 415-416):	204,650	0	204,650	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

WATER UTILITY	89,398	0	89,398	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
ELECTRIC UTILITY	303,630	0	303,630 12
Total (Acct. 419):	393,028	0	393,028
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		3,344,310	3,344,310 13
Contributed Plant - Electric		1,054,099	1,054,099 14
NONE	0	0	0 15
Total (Acct. 421):	0	4,398,409	4,398,409
TOTAL OTHER INCOME:	597,678	4,398,409	4,996,087

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(118,583)		(118,583) 16
NONE	0	0	0 17
Total (Acct. 425):	(118,583)	0	(118,583)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		176,739	176,739 18
Depreciation Expense on Contributed Plant - Electric		156,841	156,841 19
INTEREST PAID ON DEPOSITS	338	0	338 20
Total (Acct. 426):	338	333,580	333,918
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(118,245)	333,580	215,335

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	75,509		75,509 21
Total (Acct. 427):	75,509	0	75,509

Amortization of Debt Discount and Expense (428):

WATER 1997 REV BOND	1,680		1,680 22
Total (Acct. 428):	1,680	0	1,680

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	20,117		20,117 24
Total (Acct. 430):	20,117	0	20,117

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	97,306	0	97,306
NET INCOME:	1,640,114	4,064,829	5,704,943
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	21,495,029	9,658,365	31,153,394 27
Total (Acct. 216):	21,495,029	9,658,365	31,153,394
Balance Transferred from Income (433):			
Derived	1,640,114	4,064,829	5,704,943 28
Total (Acct. 433):	1,640,114	4,064,829	5,704,943
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER TO MUNICIPALITY	75,000	0	75,000 30
Total (Acct. 435)--Debit:	75,000	0	75,000
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	23,060,143	13,723,194	36,783,337

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		204,650			204,650	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	204,650	0	0	204,650	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,828,314	15,839,799	0	0	17,668,113	1
Less: interdepartmental sales	810	96,459	0	0	97,269	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	76	1,375			1,451	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,827,428	15,741,965	0	0	17,569,393	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	275,060	2,917	277,977	1
Electric operating expenses	665,688	20,968	686,656	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		18,504	18,504	8
Electric utility plant accounts		349,698	349,698	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	392,087	(392,087)	0	18
All other accounts			0	19
Total Payroll	1,332,835	0	1,332,835	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	8.1	1
Electric	20.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	50,761,239	45,416,934	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	15,663,869	14,501,282	2
Net Utility Plant	35,097,370	30,915,652	
Utility Plant Acquisition Adjustments (117-118)	250,011	281,775	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	35,347,381	31,197,427	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	95,434	94,103	7
Other Investments (124)	1,735,506	1,839,239	8
Special Funds (125-128)	1,505,038	1,508,239	9
Total Other Property and Investments	3,335,978	3,441,581	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	42,150	59,230	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	6,976,081	6,405,738	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,702,865	1,258,694	15
Other Accounts Receivable (143)	98,689	89,005	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	45,648	21,245	18
Materials and Supplies (151-163)	756,790	535,434	19
Prepayments (165)	385,626	393,053	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	10,008,149	8,762,699	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,083	4,763	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	3,083	4,763	
Total Assets and Other Debits	48,694,591	43,406,470	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,629,663	4,629,663	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	36,783,337	31,153,394	28
Total Proprietary Capital	41,413,000	35,783,057	
LONG-TERM DEBT			
Bonds (221-222)	265,000	385,000	29
Advances from Municipality (223)	385,626	392,323	30
Other Long-Term Debt (224)	1,114,070	1,157,638	31
Total Long-Term Debt	1,764,696	1,934,961	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,365,849	1,041,207	33
Payables to Municipality (233)	7,000	1,000	34
Customer Deposits (235)	39,450	32,925	35
Taxes Accrued (236)	578,033	544,214	36
Interest Accrued (237)	19,777	20,288	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	2,010,109	1,639,634	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,201,425	1,650,004	43
Other Deferred Credits (253)	2,305,361	2,398,814	44
Total Deferred Credits	3,506,786	4,048,818	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	48,694,591	43,406,470	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	19,005,252	0	0	26,411,682	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,792,540	0	0	22,886,156	2
Utility Plant in Service - Contributed Plant (101.2)	11,772,297	0	0	5,129,413	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	7,718				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	68,057			105,058	9
Total Utility Plant	22,640,612	0	0	28,120,627	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,566,823	0	0	9,906,492	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,269,383	0	0	1,921,171	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,836,206	0	0	11,827,663	
Net Utility Plant	18,804,406	0	0	16,292,964	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,335,460	9,303,219			11,638,679	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	212,776	654,341			867,117	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,747				25,747	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	5,339	57,144			62,483	9
Salvage	0	506			506	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	243,862	711,991	0	0	955,853	16
Debits during year						17
Book cost of plant retired	12,498	103,768			116,266	18
Cost of removal	0	4,949			4,949	19
Other debits (specify):						20
Adjustment	1	1			2	
					0	
					0	23
					0	24
Total debits	12,499	108,718	0	0	121,217	25
Balance end of year (111.1)	2,566,823	9,906,492	0	0	12,473,315	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,092,643	1,769,960			2,862,603	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	176,739	156,841			333,580	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
Adjustments	1				1	12
					0	13
					0	14
					0	15
Total credits	176,740	156,841	0	0	333,581	16
Debits during year						17
Book cost of plant retired	0	5,430			5,430	18
Cost of removal	0	200			200	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	5,630	0	0	5,630	25
Balance end of year (111.1)	1,269,383	1,921,171	0	0	3,190,554	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)		702,917			702,917	487,438	3
Total Electric Utility					702,917	487,438	

Account	Total End of Year	Amount Prior Year	
Electric utility total	702,917	487,438	1
Water utility (154)	53,873	47,996	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	756,790	535,434	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 Water Revenue Bonds	1,680	428	3,083	1
Total			3,083	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,629,663	1
Changes during year (explain):		2
Balance end of year	<u>4,629,663</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Water Refunding Revenue Bonds	11/01/1997	11/01/2007	5.00%	265,000	1
Total Bonds (Account 221):				265,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 265,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN - WATER	04/01/2004	03/15/2024	5.25%	111,585	1
STATE TRUST FUND LOAN - ELECTRIC	04/01/2004	03/15/2024	5.25%	274,041	2
Total for Account 223				385,626	
Other Long-Term Debt (224)					
Water Utility Note due to Electric Utility	06/01/2002	12/31/2021	5.25%	1,114,070	3
Total for Account 224				1,114,070	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	544,214	1
Accruals:		
Charged water department expense	260,306	2
Charged electric department expense	446,965	3
Charged sewer department expense	6,730	4
Other (explain):		
NONE		5
Total Accruals and other credits	714,001	
Taxes paid during year:		
County, state and local taxes	544,214	6
Social Security taxes	71,702	7
PSC Remainder Assessment	13,120	8
Other (explain):		
WI Gross Receipts Tax	51,146	9
Total payments and other debits	680,182	
Balance end of year	578,033	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 Water Revenue Bonds	4,814	15,297	16,287	3,824	2
Subtotal	4,814	15,297	16,287	3,824	
Advances from Municipality (223)					
STATE TRUST FUND LOAN - WATER	4,478	5,821	5,683	4,616	3
STATE TRUST FUND LOAN - ELECTRIC	10,996	14,296	13,955	11,337	4
Subtotal	15,474	20,117	19,638	15,953	
Other Long-Term Debt (224)					
Water utility note due electric utility	0	60,212	60,212	0	5
Subtotal	0	60,212	60,212	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	20,288	95,626	96,137	19,777	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
TELECOMMUNICATIONS	95,434	1
Total (Acct. 123):	95,434	
Other Investments (124):		
ELECTRIC UTILITY NOTE DUE FROM WATE UTILITY	1,114,070	2
IMPACT FEES	529,885	3
WATER SPECIAL ASSESSMENTS	91,551	4
Total (Acct. 124):	1,735,506	
Sinking Funds (125):		
WATER REVENUE BOND RESERVE	102,000	5
WATER REVENUE BOND REDEMPTION	91,613	6
Total (Acct. 125):	193,613	
Depreciation Fund (126):		
WATER DEPRECIATION FUND	110,000	7
Total (Acct. 126):	110,000	
Other Special Funds (128):		
CASH ADVANCE FOR CONSTRUCTION	1,201,425	8
Total (Acct. 128):	1,201,425	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
CUSTOMER DEPOSITS	42,150	10
Total (Acct. 134):	42,150	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	169,399	12
Electric	1,533,466	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	1,702,865	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	98,689	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
NONE		18
Total (Acct. 143):	98,689	
Receivables from Municipality (145):		
WATER - AMOUNT ON TAX ROLL	31,070	19
ELECTRIC - DUE FROM MUNICIPALITY	14,578	20
Total (Acct. 145):	45,648	
Prepayments (165):		
MISC DEF DEBIT FOR UNFUNDED PENSION PAYMENT - WATER	111,585	21
MISC DEF DEBIT FOR UNFUNDED PENSION PAYMENT - ELECTRIC	274,041	22
Total (Acct. 165):	385,626	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	7,000	28
Total (Acct. 233):	7,000	
Other Deferred Credits (253):		
Regulatory Liability	2,134,489	29
PUBLIC BENEFITS PROGRAM	170,872	30
Total (Acct. 253):	2,305,361	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	10,213,912	22,235,790	0	0	32,449,702	1
Materials and Supplies	50,934	595,177	0	0	646,111	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,451,141	9,604,855	0	0	12,055,996	4
Customer Advances for Construction					0	5
Regulatory Liability	775,987	1,417,793	0	0	2,193,780	6
					0	7
Average Net Rate Base	7,037,718	11,808,319	0	0	18,846,037	
Net Operating Income	479,748	541,749	0	0	1,021,497	8
Net Operating Income as a percent of						
Average Net Rate Base	6.82%	4.59%	N/A	N/A	5.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	796,960	1,456,112	0	0	2,253,072	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	41,945	76,638	0	0	118,583	3
Other (specify):					0	4
Balance End of Year	755,015	1,379,474	0	0	2,134,489	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - \$98,689 represents the amount due to Water from the Sewer Utility for interfund activity.

Account 145 - \$31,070 Water amount on the tax roll is for the amount the General Fund owes the Water Utility for Water receivables put on the tax roll

\$14,578 for Electric represents the amount due from the Municipality for various inter fund activity.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,770,142	1,557,784	1
Total Sales of Water	1,770,142	1,557,784	
Other Operating Revenues			
Forfeited Discounts (470)	3,203	2,852	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	34,679	43,669	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	20,290	19,073	6
Total Other Operating Revenues	58,172	65,594	
Total Operating Revenues	1,828,314	1,623,378	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	5,911	43,293	7
Pumping Expenses (620-633)	179,608	139,674	8
Water Treatment Expenses (640-652)	88,592	78,676	9
Transmission and Distribution Expenses (660-678)	253,042	240,004	10
Customer Accounts Expenses (901-905)	48,884	46,417	11
Sales Expenses (910)	5,788	6,708	12
Administrative and General Expenses (920-932)	293,659	275,113	13
Total Operation and Maintenance Expenses	875,484	829,885	
Other Operating Expenses			
Depreciation Expense (403)	212,776	204,868	14
Amortization Expense (404-407)		0	15
Taxes (408)	260,306	227,886	16
Total Other Operating Expenses	473,082	432,754	
Total Operating Expenses	1,348,566	1,262,639	
NET OPERATING INCOME	479,748	360,739	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	11	6,355	9,960	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	6,355	9,960	
Metered Sales to General Customers (461)				
Residential	4,715	350,201	786,976	4
Commercial	501	191,693	315,050	5
Industrial	41	56,762	79,463	6
Total Metered Sales to General Customers (461)	5,257	598,656	1,181,489	
Private Fire Protection Service (462)	78		45,556	7
Public Fire Protection Service (463)	1		499,199	8
Other Sales to Public Authorities (464)	32	19,857	33,128	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	173	810	12
Total Sales of Water	5,383	625,041	1,770,142	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	499,199	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	499,199	
Forfeited Discounts (470):		
Customer late payment charges	3,203	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,203	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENT	34,679	8
Total Rents from Water Property (472)	34,679	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	20,155	10
Other (specify):		
MISCELLANEOUS	135	11
Total Other Water Revenues (474)	20,290	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	5,911	43,293	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	5,911	43,293	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	91,847	76,192	17
Pumping Labor and Expenses (624)	32,357	30,619	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	246	247	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	4,281	5,013	23
Maintenance of Power Production Equipment (632)	2,517	2,367	24
Maintenance of Pumping Equipment (633)	48,360	25,236	25
Total Pumping Expenses	179,608	139,674	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	44,165	33,483	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	39,906	36,127	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	4,521	9,066	33
Total Water Treatment Expenses	88,592	78,676	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	15,299	14,425	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	50,741	63,193	36
Meter Expenses (663)	4,087	3,458	37
Customer Installations Expenses (664)	19,148	17,021	38
Miscellaneous Expenses (665)	24,039	19,002	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	13,447	15,969	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	18,732	15,325	43
Maintenance of Transmission and Distribution Mains (673)	85,595	60,206	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	10,848	23,897	46
Maintenance of Meters (676)	1,055	1,041	47
Maintenance of Hydrants (677)	10,051	6,467	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	253,042	240,004	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	11,024	10,785	50
Meter Reading Labor (902)	15,440	13,257	51
Customer Records and Collection Expenses (903)	20,772	20,394	52
Uncollectible Accounts (904)	76	486	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	1,572	1,495	54
Total Customer Accounts Expenses	48,884	46,417	
SALES EXPENSES			
Sales Expenses (910)	5,788	6,708	55
Total Sales Expenses	5,788	6,708	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,359	60,523	56
Office Supplies and Expenses (921)	15,894	15,959	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	45,270	32,980	59
Property Insurance (924)	4,409	2,765	60
Injuries and Damages (925)	18,164	16,580	61
Employee Pensions and Benefits (926)	129,598	121,957	62
Regulatory Commission Expenses (928)	0	133	63
Duplicate Charges--Credit (929)	813	683	64
Miscellaneous General Expenses (930)		0	65
Rents (931)	6,000	5,850	66
Maintenance of General Plant (932)	19,778	19,049	67
Total Administrative and General Expenses	293,659	275,113	
Total Operation and Maintenance Expenses	875,484	829,885	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		244,517	210,724	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,730	6,785	2
Net property tax equivalent		237,787	203,939	
Social Security		20,989	22,173	3
PSC Remainder Assessment		1,530	1,774	4
Other (specify): NONE			0	5
Total tax expense		260,306	227,886	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216300				3
County tax rate	mills		2.263100				4
Local tax rate	mills		5.680200				5
School tax rate	mills		8.629900				6
Voc. school tax rate	mills		1.350000				7
Other tax rate - Local	mills		0.077800				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.217300				10
Less: state credit	mills		1.020900				11
Net tax rate	mills		17.196400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.680200				14
Combined School Tax Rate	mills		9.979900				15
Other Tax Rate - Local	mills		0.077800				16
Total Local & School Tax	mills		15.737900				17
Total Tax Rate	mills		18.217300				18
Ratio of Local and School Tax to Total	dec.		0.863899				19
Total tax net of state credit	mills		17.196400				20
Net Local and School Tax Rate	mills		14.855946				21
Utility Plant, Jan. 1	\$	19,005,252	19,005,252				22
Materials & Supplies	\$	47,996	47,996				23
Subtotal	\$	19,053,248	19,053,248				24
Less: Plant Outside Limits	\$	85,401	85,401				25
Taxable Assets	\$	18,967,847	18,967,847				26
Assessment Ratio	dec.		0.867741				27
Assessed Value	\$	16,459,179	16,459,179				28
Net Local & School Rate	mills		14.855946				29
Tax Equiv. Computed for Current Year	\$	244,517	244,517				30
Tax Equivalent per 1994 PSC Report	\$	137,061					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	244,517					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,575		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	156,545		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	164,120	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	232,251		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	74,022		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	706,213		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,012,486	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	74,370		23
Total Water Treatment Plant	74,370	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,575	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			156,545	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	164,120	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		1	232,252	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			74,022	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		1	706,214	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	2	1,012,488	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(1)	74,369	23
Total Water Treatment Plant	0	(1)	74,369	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	51,050		24
Structures and Improvements (341)	572,348	867	25
Distribution Reservoirs and Standpipes (342)	656,249	44,305	26
Transmission and Distribution Mains (343)	4,864,162	910,077	27
Fire Mains (344)	0		28
Services (345)	410,108	86,103	29
Meters (346)	902,115	71,009	30
Hydrants (348)	526,933	55,898	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,982,965	1,168,259	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	20,131	1,597	35
Computer Equipment (391.1)	73,987	1,784	36
Transportation Equipment (392)	140,368		37
Stores Equipment (393)	2,302		38
Tools, Shop and Garage Equipment (394)	65,092	7,445	39
Laboratory Equipment (395)	14,050	681	40
Power Operated Equipment (396)	13,278		41
Communication Equipment (397)	66,886	979	42
SCADA Equipment (397.1)	5,250		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	401,344	12,486	
Total utility plant in service directly assignable	9,635,285	1,180,745	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,635,285	1,180,745	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			51,050	24
Structures and Improvements (341)	0	(10,993)	562,222	25
Distribution Reservoirs and Standpipes (342)		1	700,555	26
Transmission and Distribution Mains (343)	7,077	(1)	5,767,161	27
Fire Mains (344)			0	28
Services (345)	1,560		494,651	29
Meters (346)	2,761	(2)	970,361	30
Hydrants (348)	1,100	1	581,732	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	12,498	(10,994)	9,127,732	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)		1	21,729	35
Computer Equipment (391.1)			75,771	36
Transportation Equipment (392)			140,368	37
Stores Equipment (393)			2,302	38
Tools, Shop and Garage Equipment (394)			72,537	39
Laboratory Equipment (395)			14,731	40
Power Operated Equipment (396)			13,278	41
Communication Equipment (397)			67,865	42
SCADA Equipment (397.1)			5,250	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	1	413,831	
Total utility plant in service directly assignable	12,498	(10,992)	10,792,540	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	12,498	(10,992)	10,792,540	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	261,036		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	261,036	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,099		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	168,396	295,812	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	244,495	295,812	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,026		23
Total Water Treatment Plant	16,026	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			261,036	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	261,036	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,099	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			464,208	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	540,307	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,026	23
Total Water Treatment Plant	0	0	16,026	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0	18,587	25
Distribution Reservoirs and Standpipes (342)	1,005,360		26
Transmission and Distribution Mains (343)	5,393,656	2,324,087	27
Fire Mains (344)	0		28
Services (345)	797,533	414,901	29
Meters (346)	0		30
Hydrants (348)	709,880	290,923	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,906,429	3,048,498	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	8,427,986	3,344,310	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,427,986	3,344,310	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			18,587 25
Distribution Reservoirs and Standpipes (342)			1,005,360 26
Transmission and Distribution Mains (343)			7,717,743 27
Fire Mains (344)			0 28
Services (345)		1	1,212,435 29
Meters (346)			0 30
Hydrants (348)			1,000,803 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1	10,954,928
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1	11,772,297
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1	11,772,297

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	98,676	2.90%	4,540	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	98,676		4,540	
PUMPING PLANT				
Structures and Improvements (321)	156,467	3.20%	7,431	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	74,022	4.40%	0	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	306,688	4.40%	31,073	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	537,177		38,504	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	65,926	3.30%	50	17
Total Water Treatment Plant	65,926		50	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	125,542	3.20%	18,153	18
Distribution Reservoirs and Standpipes (342)	460,215	1.90%	12,890	19
Transmission and Distribution Mains (343)	204,901	1.30%	69,104	20
Fire Mains (344)	0			21
Services (345)	93,170	2.90%	13,119	22
Meters (346)	403,454	5.50%	51,493	23
Hydrants (348)	55,343	2.20%	11,447	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				(1)	103,215	4
315					0	5
316					0	6
317					0	7
	0	0	0	(1)	103,215	
321					163,898	8
322					0	9
323					74,022	10
324					0	11
325				1	337,762	12
326					0	13
327					0	14
328					0	15
	0	0	0	1	575,682	
331					0	16
332				(1)	65,975	17
	0	0	0	(1)	65,975	
341	0			(1)	143,694	18
342					473,105	19
343	7,077			(1)	266,927	20
344					0	21
345	1,560				104,729	22
346	2,761			1	452,187	23
348	1,100				65,690	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,342,625		176,206	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	10,208	5.80%	1,214	27
Computer Equipment (391.1)	73,659	26.70%	339	28
Transportation Equipment (392)	79,177	13.30%	13,329	29
Stores Equipment (393)	2,302	5.80%		30
Tools, Shop and Garage Equipment (394)	43,479	5.80%	3,991	31
Laboratory Equipment (395)	10,504	5.80%	835	32
Power Operated Equipment (396)	6,295	7.50%	996	33
Communication Equipment (397)	64,225	15.00%	3,375	34
SCADA Equipment (397.1)	1,207	9.20%	483	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	291,056		24,562	
Total accum. prov. directly assignable	2,335,460		243,862	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,335,460		243,862	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>12,498</u>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>1,506,332</u>	
390					0	26
391				1	11,423	27
391.1				1	73,999	28
392				(1)	92,505	29
393					2,302	30
394					47,470	31
395				1	11,340	32
396					7,291	33
397				(1)	67,599	34
397.1					1,690	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>315,619</u>	
	<u>12,498</u>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>2,566,823</u>	
					0	38
	<u>12,498</u>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>2,566,823</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	63,494	2.90%	7,570	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	63,494		7,570	
PUMPING PLANT				
Structures and Improvements (321)	16,969	3.20%	2,435	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	60,726	4.40%	13,917	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	77,695		16,352	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	7,968	3.30%	529	17
Total Water Treatment Plant	7,968		529	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	86,260	1.90%	19,102	19
Transmission and Distribution Mains (343)	528,394	1.30%	85,224	20
Fire Mains (344)	0			21
Services (345)	210,350	2.90%	29,144	22
Meters (346)	0			23
Hydrants (348)	118,482	2.20%	18,818	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					71,064	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	71,064	
321				1	19,405	8
322					0	9
323					0	10
324					0	11
325					74,643	12
326					0	13
327					0	14
328					0	15
	0	0	0	1	94,048	
331					0	16
332					8,497	17
	0	0	0	0	8,497	
341					0	18
342					105,362	19
343					613,618	20
344					0	21
345					239,494	22
346					0	23
348					137,300	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	943,486		152,288
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,092,643		176,739
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,092,643		176,739

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	1,095,774
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	1	1,269,383
					0 38
	0	0	0	1	1,269,383

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			46,335	46,335	1
February			42,863	42,863	2
March			47,218	47,218	3
April			50,540	50,540	4
May			56,544	56,544	5
June			84,146	84,146	6
July			79,240	79,240	7
August			81,953	81,953	8
September			68,238	68,238	9
October			56,077	56,077	10
November			46,113	46,113	11
December			49,191	49,191	12
Total annual pumpage	0	0	708,458	708,458	
Less: Water sold				625,041	13
Volume pumped but not sold				83,417	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				22,372	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				22,372	19
Volume pumped but unaccounted for				61,045	20
Percent of water lost				9%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,075	24
Date of maximum: 6/22/2005					25
Cause of maximum:					26
HOT AND DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,178	27
Date of minimum: 3/15/2005					28
Total KWH used for pumping for the year				1,084,800	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
611 E WISCONSIN AVE	1	827	10	921,600	Yes	1
748 E WISCONSIN AVE	2	684	12	1,915,200	Yes	2
611 E WISCONSIN AVE	3	735	16	1,929,600	Yes	3
690 LAKE BLUFF DRIVE	4	56	12	1,368,000	Yes	4
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	5
1765 EXECUTIVE DRIVE	7	1,052	16	2,088,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BP #1	BP #2	BP #3	1
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1975	1975	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9
Year Installed	1975	1975	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SP #1	SP #2	WELL #1	14
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1996	1996	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	1,400	640	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	22
Year Installed	1996	1996	1997	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	75	20	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	GOULDS	LAYNE	GOULDS	5
Year Installed	2004	1964	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,330	1,340	950	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9
Year Installed	1974	2002	2002	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		15
Purpose	P	P		16
Destination	D	R		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1996	1996		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	950	1,450		21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		22
Year Installed	1996	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	125	50		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST STANDPIPE	NORTH TOWER	OLYMPIA TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	4
				5
Year constructed	1967	2002	1976	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	153	135	143	10
Total capacity in gallons (actual)	500,000	500,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE		NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y		Y	21
				22
Is water fluoridated (yes, no)?	Y		Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	POWER HSE RESERVIOR	WELL #7 RESERVOIR	WEST STANDPIPE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
Year constructed	1932	1996	1976	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	153	9
				10
Total capacity in gallons (actual)	150,000	133,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	37,597	0	1,000	0	36,597	1
M	D	6.000	62,814	431	1,160	0	62,085	2
M	D	8.000	175,145	22,799	0	0	197,944	3
M	D	10.000	51,908	0	0	0	51,908	4
M	D	12.000	77,347	12,189	0	0	89,536	5
M	D	16.000	11,217	245	0	0	11,462	6
P	D	18.000	1,536	0	0	0	1,536	7
Total Within Municipality			417,564	35,664	2,160	0	451,068	
M	D	6.000	770	0	0	0	770	8
M	D	8.000	1,430	91	0	0	1,521	9
M	D	12.000	3,250	5,952	0	0	9,202	10
Total Outside of Municipality			5,450	6,043	0	0	11,493	
Total Utility			423,014	41,707	2,160	0	462,561	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,092	0	36	0	1,056		1
M	0.625	1	0	0	0	1		2
M	0.750	860	0	0	0	860		3
L	0.750	22	0	0	0	22		4
M	1.000	2,309	247	0	0	2,556	192	5
L	1.000	1	0	0	0	1		6
M	1.250	93	163	0	0	256	116	7
M	1.500	43	1	0	0	44	1	8
L	1.500	9	0	0	0	9		9
M	2.000	74	2	1	0	75		10
M	3.000	3	0	0	0	3		11
M	4.000	18	0	2	0	16		12
M	6.000	52	16	0	0	68	23	13
M	8.000	22	0	0	0	22		14
Total Utility		4,599	429	39	0	4,989	332	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,023	60	31	0	2,052	70	1
0.750	2,953	180	26	0	3,107	199	2
1.000	156	2	1	0	157	3	3
1.500	96	0	1	0	95	0	4
2.000	71	1	0	0	72	1	5
2.500	0	0	0	0	0	0	6
3.000	27	3	0	0	30	5	7
4.000	9	1	0	0	10	1	8
6.000	6	1	0	0	7	5	9
Total:	5,341	248	59	0	5,530	284	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,818	135	0	6	0	93	2,052	1
0.750	2,820	164	15	10	6	92	3,107	2
1.000	70	64	7	5	2	9	157	3
1.500	4	68	5	8	0	10	95	4
2.000	0	50	5	8	1	8	72	5
2.500	0	0	0	0	0	0	0	6
3.000	0	17	2	3	7	1	30	7
4.000	0	5	2	2	0	1	10	8
6.000	0	3	1	1	0	2	7	9
Total:	4,712	506	37	43	16	216	5,530	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	12	5			17	1
Within Municipality	750	117	5		862	2
Total Fire Hydrants	762	122	5	0	879	
Flushing Hydrants						
	95				95	3
Total Flushing Hydrants	95	0	0	0	95	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 329

Number of distribution system valves end of year: 1,246

Number of distribution valves operated during year: 88

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 623 - Additional expense represents the increase in cost of electric power purchased for pumping in 2005.

Account 633 - The increase in this account is due to a charge of \$33,994 to do repairs to the pumping equipment at well #6.

Account 641 - The increase in this account represents the additional costs of floride, chlorine, and polyphosphates used in the treatment of water in 2005.

Account 662 - The decrease in this account is due to decreased wages charged to this account in 2005.

Account 673 - The increase in this account is due to additional charges for outside contractors to perform maintenance on our South Street water main lines in 2005.

Account 675 - The decrease in this account is due to decreased wages charged to this account in 2005.

Account 923 - The increase in this account is due to an increase in charges for outside engineering fees incurred in 2005.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

General footnotes

Tax rate "other" represents our Lake Management District Assessment.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Tax rate "other" represents our Lake Management District assessment.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments for rounding and acct 341 was reduced by \$10,992 for a grant reimbursement from Home Land Security. Reclassified asset as a Contributed Addition.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

Booster pumps paid by developers

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustment for rounding

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Adjustments are for rounding differences

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Adjustment for rounding difference

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions in 2005 were financed by the Water utility in the amount of \$796,915 and developer contributions in the amount of \$2,324,087.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions in 2005 were financed by the following sources: Water Utility financed \$86,103, Developer contributions \$414,902.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Current year total tested and replaced was 9.67%. Will try to reach 10% in subsequent years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

Hydrants and Distribution System Valves (Page W-24)

General footnotes

System valves are operated when flushing the mains twice a year, when isolating a section of main for repairs or whenever there is available time.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	15,777,562	12,249,039	1
Total Sales of Electricity	15,777,562	12,249,039	
Other Operating Revenues			
Forfeited Discounts (450)	32,335	25,401	2
Miscellaneous Service Revenues (451)	1,917	425	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	24,732	17,993	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,253	2,213	7
Total Other Operating Revenues	62,237	46,032	
Total Operating Revenues	15,839,799	12,295,071	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	12,816,187	9,357,664	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	482,644	355,603	10
Customer Accounts Expenses (901-905)	181,408	196,305	11
Sales Expenses (911-916)	3,663	14,312	12
Administrative and General Expenses (920-932)	681,078	579,054	13
Total Operation and Maintenance Expenses	14,164,980	10,502,938	
Other Expenses			
Depreciation Expense (403)	654,341	622,323	14
Amortization Expense (404-407)	31,764	31,764	15
Taxes (408)	446,965	435,930	16
Total Other Expenses	1,133,070	1,090,017	
Total Operating Expenses	15,298,050	11,592,955	
NET OPERATING INCOME	541,749	702,116	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	32,335	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	32,335	
Miscellaneous Service Revenues (451):		
RECONNECT FEES	1,917	3
Total Miscellaneous Service Revenues (451)	1,917	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	24,732	5
Total Rent from Electric Property (454)	24,732	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	3,253	7
Total Other Electric Revenues (456)	3,253	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	12,816,187	9,357,664	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	12,816,187	9,357,664	
Total Power Production Expenses	12,816,187	9,357,664	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	53,305	44,750	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	17,704	26,142	52
Overhead Line Expenses (583)	9,857	1,247	53
Underground Line Expenses (584)	11,705	415	54
Street Lighting and Signal System Expenses (585)	855	502	55
Meter Expenses (586)	33,781	31,648	56
Customer Installations Expenses (587)	3,295	2,110	57
Miscellaneous Distribution Expenses (588)	44,267	34,756	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	12,464	29,383	60
Maintenance of Structures (591)	0	38	61
Maintenance of Station Equipment (592)	18,538	20,746	62
Maintenance of Overhead Lines (593)	68,511	45,504	63
Maintenance of Underground Lines (594)	145,500	84,778	64
Maintenance of Line Transformers (595)	11,907	9,193	65
Maintenance of Street Lighting and Signal Systems (596)	42,669	18,566	66
Maintenance of Meters (597)	6,231	4,546	67
Maintenance of Miscellaneous Distribution Plant (598)	2,055	1,279	68
Total Distribution Expenses	482,644	355,603	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	22,048	21,570	69
Meter Reading Expenses (902)	45,572	42,793	70
Customer Records and Collection Expenses (903)	101,102	98,387	71
Uncollectible Accounts (904)	1,375	22,839	72
Miscellaneous Customer Accounts Expenses (905)	11,311	10,716	73
Total Customer Accounts Expenses	181,408	196,305	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	3,663	14,312	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	3,663	14,312	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	172,623	162,895	78
Office Supplies and Expenses (921)	49,671	55,725	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	57,352	31,809	81
Property Insurance (924)	13,863	10,925	82
Injuries and Damages (925)	43,115	36,980	83
Employee Pensions and Benefits (926)	273,987	229,319	84
Regulatory Commission Expenses (928)	0	153	85
Duplicate Charges -- Credit (929)	17,605	14,878	86
Miscellaneous General Expenses (930)		0	87
Rents (931)	12,000	11,700	88
Maintenance of General Plant (932)	76,072	54,426	89
Total Administrative and General Expenses	681,078	579,054	
Total Operation and Maintenance Expenses	14,164,980	10,502,938	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		333,516	333,490	1
Social Security		50,713	43,352	2
Wisconsin Gross Receipts Tax		51,146	45,929	3
PSC Remainder Assessment		11,590	13,159	4
Other (specify): NONE			0	5
Total tax expense		446,965	435,930	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216300				3
County tax rate	mills		2.263100				4
Local tax rate	mills		5.680200				5
School tax rate	mills		8.629900				6
Voc. school tax rate	mills		1.350000				7
Other tax rate - Local	mills		0.077800				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.217300				10
Less: state credit	mills		1.020900				11
Net tax rate	mills		17.196400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.680200				14
Combined School Tax Rate	mills		9.979900				15
Other Tax Rate - Local	mills		0.077800				16
Total Local & School Tax	mills		15.737900				17
Total Tax Rate	mills		18.217300				18
Ratio of Local and School Tax to Total	dec.		0.863899				19
Total tax net of state credit	mills		17.196400				20
Net Local and School Tax Rate	mills		14.855946				21
Utility Plant, Jan. 1	\$	26,411,682	26,411,682				22
Materials & Supplies	\$	487,438	487,438				23
Subtotal	\$	26,899,120	26,899,120				24
Less: Plant Outside Limits	\$	1,027,336	1,027,336				25
Taxable Assets	\$	25,871,784	25,871,784				26
Assessment Ratio	dec.		0.867741				27
Assessed Value	\$	22,450,008	22,450,008				28
Net Local & School Rate	mills		14.855946				29
Tax Equiv. Computed for Current Year	\$	333,516	333,516				30
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	333,516					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	123,062		34
Structures and Improvements (361)	2,481,089	1,732	35
Station Equipment (362)	3,971,416	294,863	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	373,863	12,264	38
Overhead Conductors and Devices (365)	500,035	49,785	39
Underground Conduit (366)	1,009,591	35,506	40
Underground Conductors and Devices (367)	5,954,775	692,655	41
Line Transformers (368)	2,620,646	110,753	42
Services (369)	1,180,208	85,162	43
Meters (370)	787,090	70,089	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	55,969	1,126	46
Street Lighting and Signal Systems (373)	799,131	15,410	47
Total Distribution Plant	19,856,875	1,369,345	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,506		49
Office Furniture and Equipment (391)	90,760	1,906	50
Computer Equipment (391.1)	205,678	14,079	51
Transportation Equipment (392)	594,401		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	169,980	15,182	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			123,062	34
Structures and Improvements (361)			2,482,821	35
Station Equipment (362)		1	4,266,280	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	887		385,240	38
Overhead Conductors and Devices (365)	5,269	(2)	544,549	39
Underground Conduit (366)	964		1,044,133	40
Underground Conductors and Devices (367)	44,093	(1)	6,603,336	41
Line Transformers (368)	6,154		2,725,245	42
Services (369)	6,528	1	1,258,843	43
Meters (370)	31,221		825,958	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			57,095	46
Street Lighting and Signal Systems (373)	8,652	1	805,890	47
Total Distribution Plant	103,768	0	21,122,452	
GENERAL PLANT				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			5,506	49
Office Furniture and Equipment (391)			92,666	50
Computer Equipment (391.1)		1	219,758	51
Transportation Equipment (392)		1	594,402	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)		2	185,164	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	72,682	421	55
Power Operated Equipment (396)	506,970	1,483	56
Communication Equipment (397)	82,572	2,081	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,728,549	35,152	
Total utility plant in service directly assignable	21,585,424	1,404,497	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 21,585,424	 1,404,497	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			73,103 55
Power Operated Equipment (396)			508,453 56
Communication Equipment (397)		(1)	84,652 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	3	1,763,704
Total utility plant in service directly assignable	103,768	3	22,886,156
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	103,768	3	22,886,156

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	7,078	10,234	38
Overhead Conductors and Devices (365)	279,210	4,441	39
Underground Conduit (366)	15,146	31,619	40
Underground Conductors and Devices (367)	3,056,258	792,922	41
Line Transformers (368)	0	14,813	42
Services (369)	680,945	10,108	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	42,107	189,962	47
Total Distribution Plant	4,080,744	1,054,099	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	36	1	17,277 38
Overhead Conductors and Devices (365)		(1)	283,650 39
Underground Conduit (366)	8		46,757 40
Underground Conductors and Devices (367)	5,250	(1)	3,843,929 41
Line Transformers (368)			14,813 42
Services (369)	136	1	690,918 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			232,069 47
Total Distribution Plant	5,430	0	5,129,413
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	4,080,744	1,054,099	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 4,080,744	 1,054,099	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	5,430	0	5,129,413
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,430	0	5,129,413

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	644,533	2.13%	52,866	27
Station Equipment (362)	2,006,950	2.86%	117,799	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	175,762	3.71%	14,081	30
Overhead Conductors and Devices (365)	298,219	3.79%	19,795	31
Underground Conduit (366)	357,392	2.50%	25,672	32
Underground Conductors and Devices (367)	2,203,390	3.33%	209,093	33
Line Transformers (368)	1,075,522	3.23%	85,020	34
Services (369)	570,021	3.67%	44,757	35
Meters (370)	195,779	3.13%	25,244	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	55,218	14.29%	214	38
Street Lighting and Signal Systems (373)	395,424	3.33%	26,724	39
Total Distribution Plant	7,978,210		621,265	
GENERAL PLANT				
Structures and Improvements (390)	4,295	8.33%	459	40
Office Furniture and Equipment (391)	70,597	8.33%	2,089	41
Computer Equipment (391.1)	155,782	15.00%	17,172	42
Transportation Equipment (392)	436,007	15.00%	31,050	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	134,137	6.25%	11,098	45
Laboratory Equipment (395)	50,834	6.67%	4,862	46
Power Operated Equipment (396)	416,266	15.00%	17,781	47
Communication Equipment (397)	57,091	6.67%	5,709	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,325,009		90,220	
Total accum. prov. directly assignable	9,303,219		711,485	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361				(2)	697,397	27
362				(1)	2,124,748	28
363					0	29
364	887			2	188,958	30
365	5,269			(1)	312,744	31
366	964			1	382,101	32
367	44,093	4,949		(3)	2,363,438	33
368	6,154		506	(2)	1,154,892	34
369	6,528			(2)	608,248	35
370	31,221			1	189,803	36
371					0	37
372				2	55,434	38
373	8,652			(1)	413,495	39
	103,768	4,949	506	(6)	8,491,258	
390				(4)	4,750	40
391				1	72,687	41
391.1					172,954	42
392				3	467,060	43
393					0	44
394				2	145,237	45
395				(1)	55,695	46
396					434,047	47
397				4	62,804	48
398					0	49
399					0	50
	0	0	0	5	1,415,234	
	103,768	4,949	506	(1)	9,906,492	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>9,303,219</u>		<u>711,485</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	103,768	4,949	506	(1)	9,906,492

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	75	3.71%	452	30
Overhead Conductors and Devices (365)	180,763	3.79%	10,666	31
Underground Conduit (366)	310	2.50%	774	32
Underground Conductors and Devices (367)	1,250,907	3.33%	114,888	33
Line Transformers (368)	0	3.23%	239	34
Services (369)	336,316	3.67%	25,174	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	1,589	3.30%	4,648	39
Total Distribution Plant	1,769,960		156,841	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	1,769,960		156,841	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364	36				491	30
365					191,429	31
366	8			(1)	1,075	32
367	5,250	200			1,360,345	33
368					239	34
369	136				361,354	35
370					0	36
371					0	37
372					0	38
373				1	6,238	39
	5,430	200	0	0	1,921,171	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	0	
	5,430	200	0	0	1,921,171	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>1,769,960</u>		<u>156,841</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	5,430	200	0	0	1,921,171

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	82				82 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)	63	1			64 3
Other: NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)	48	0			48 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)	220	7			227 7
Other: NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other: NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other: NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other: NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other: NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	0	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	35,940	Tuesday	01/18/2005	18:00	20,041
February	02	35,336	Thursday	02/17/2005	19:00	18,152
March	03	33,867	Thursday	03/10/2005	19:00	19,777
April	04	32,734	Tuesday	04/19/2005	15:00	18,158
May	05	33,582	Tuesday	05/31/2005	15:00	18,936
June	06	50,748	Friday	06/24/2005	16:00	23,954
July	07	48,597	Monday	07/25/2005	14:00	24,726
August	08	51,977	Tuesday	08/09/2005	16:00	25,230
September	09	47,269	Tuesday	09/13/2005	16:00	22,038
October	10	44,711	Tuesday	10/04/2005	16:00	20,170
November	11	35,902	Tuesday	11/29/2005	18:00	19,045
December	12	39,081	Monday	12/19/2005	18:00	21,368
Total		489,744				251,595

System Name Oconomowoc Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		251,505	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		251,505	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		240,548	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		240,548	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		10,957	27
Total Energy Losses		10,957	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.3566%	29
Total Disposition of Energy		251,505	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	7,190	69,968	1
RESIDENTIAL TIME OF DAY SALES	RG-2	5	62	2
Total Sales for Residential Sales		7,195	70,030	
Commercial & Industrial				
COMMERCIAL SALES	CG-1	963	25,447	3
SMALL POWER	CP-1	69	25,082	4
LARGE POWER TIME OF DAY	CP-2	27	49,824	5
INDUSTRIAL POWER TIME OF DAY	CP-3	9	68,685	6
Total Sales for Commercial & Industrial		1,068	169,038	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	5	1,377	7
PRIVATE YARD LIGHTING	MS-2	60	103	8
Total Sales for Public Street & Highway Lighting		65	1,480	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		8,328	240,548	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		4,100,939	1,173,131	5,274,070	1
		3,097	901	3,998	2
0	0	4,104,036	1,174,032	5,278,068	
		1,428,180	421,221	1,849,401	3
76,214	94,661	1,341,309	417,164	1,758,473	4
113,969	138,730	2,078,048	837,370	2,915,418	5
143,769	192,265	2,608,653	1,158,043	3,766,696	6
333,952	425,656	7,456,190	2,833,798	10,289,988	
		175,307	22,658	197,965	7
		9,891	1,650	11,541	8
0	0	185,198	24,308	209,506	
				0	9
0	0	0	0	0	
333,952	425,656	11,745,424	4,032,138	15,777,562	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI SYSTEM			1	
Point of Delivery	COONEY SUB.			2	
Type of Power Purchased (firm, dump, etc.)	FIRM			3	
Voltage at Which Delivered	138,000			4	
Point of Metering	COONEY SUB.			5	
Total of 12 Monthly Maximum Demands -- kW	489,744			6	
Average load factor	70.3485%			7	
Total Cost of Purchased Power	12,816,187			8	
Average cost per kWh	0.0510			9	
On-Peak Hours (if applicable)	7:00AM TO 9:00PM			10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	9,274	10,677			12
February	8,768	9,384			13
March	9,887	9,890			14
April	8,710	9,449			15
May	8,965	9,971			16
June	12,147	11,807			17
July	10,927	13,799			18
August	12,907	12,323			19
September	10,554	11,484			20
October	9,503	10,667			21
November	9,130	9,915			22
December	9,825	11,542			23
Total kWh (000)	120,597	130,908			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr.	kW	kVA	Capacity	Continuous
				(000's)	(n)	(o)	(kW)	Capacity (kW)
			(l)	(m)			(p)	(q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	ARMOUR	COONEY7	COONEY8	JEFF/14.4	JEFF/5KV	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	24,900	4,160	3
Num. Main Transformers in Operation	1	1	1	3	1	4
Total Capacity of Transformers in kVA	7,500	84,000	84,000	17,250	5,250	5
Number of Spare Transformers on Hand	0	0	0	1	0	6
15-Minute Maximum Demand in kW	6,147	24,500	31,300	14,083	3,957	7
Dt and Hr of Such Maximum Demand	06/07/2005 16:00	07/15/2005 11:00	06/02/2005 01:00	08/24/2005 17:00	07/24/2005 17:00	8 9
Kwh Output	6,327	20,500	27,990	10,345	4,155	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAPHAM	OLYMPIA	PABST	PABST 2	PWRHSE	16
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	17
Voltage--Low Side	24,900	24,900	24,900	24,900	4,160	18
Num. of Main Transformers in Operation	3	3	0	0	1	19
Total Capacity of Transformers in kVA	8,625	17,250	18	18	5,250	20
Number of Spare Transformers on Hand	1	1	0	0	0	21
15-Minute Maximum Demand in kW	6,663	8,819	4,040	750	3,066	22
Dt and Hr of Such Maximum Demand	07/24/2005 18:00	07/11/2005 11:00	04/19/2005 12:00	06/24/2005 12:00	06/24/2005 17:00	23 24
Kwh Output	2,507	7,753	5,112	5,112	3,869	25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	SUMMIT	WEST				31
Voltage--High Side	24,900	24,900				32
Voltage--Low Side	4,160	24,900				33
Num. of Main Transformers in Operation	1	3				34
Capacity of Transformers in kVA	5,250	17,250				35
Number of Spare Transformers on Hand	0	1				36
15-Minute Maximum Demand in kW	4,659	5,882				37
Dt and Hr of Such Maximum Demand	06/29/2005 15:00	08/09/2005 14:00				38 39
Kwh Output	5,081	5,564				40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	8,795	1,549	154,945	1
Acquired during year	444	68	6,163	2
Total	9,239	1,617	161,108	3
Retired during year	270	16	565	4
Sales, transfers or adjustments increase (decrease)		(10)	(338)	5
Number end of year	8,969	1,591	160,205	6
Number end of year accounted for as follows:				7
In customers' use	8,547	1,449	142,156	8
In utility's use	15	0	0	9
				10
Locked meters on customers' premises				11
In stock	407	142	18,049	12
Total end of year	8,969	1,591	160,205	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	251	197,035	1
Sodium Vapor	250	18	25,992	2
Sodium Vapor	400	22	50,622	3
Total		291	273,649	
Ornamental				
Sodium Vapor	150	870	682,950	4
Sodium Vapor	250	149	215,156	5
Sodium Vapor	400	33	75,933	6
Total		1,052	974,039	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 555 - The increase in this account is due to an increase in the cost of purchased power and the addition of 5MW of load for the new Roundy's distribution center.

Account 584 - The increase in this account is due to an increase in the amount of wages charged to URD line operations in 2005.

Account 590 - The decrease in this account is due to a decrease in the amount of wages charged to the account for supervision.

Account 593 - The increase in this account is due to an increase in the amount of wages charged to OVHD line maintenance in 2005.

Account 594 - The increase in this account is due to an increase in the amount of wages charged to URD line maintenance in 2005.

Account 596 - The increase in this account is due to an increase in the amount of wages and materials charged to street light and signal maintenance in 2005.

Account 913 - The decrease in this account represents a decrease in the amount of advertising expense in 2005.

Account 923 - The increase in this account is due to an increase in expense for outside engineering consultants.

Account 926 - The increase in this account is due to an increase of \$9,895 in the cost of health insurance and an increase of \$20,167 in employee educational expenses.

Account 932 - The increase in this account is due to an increase in wages charged to general plant maintenance in 2005.

Property Tax Equivalent (Electric) (Page E-05)

General footnotes

Tax rate "other" represents our Lake Management Districe Assessment.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Tax rate "other" represents our Lake Management District assessment.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

Additions for Accnts 362,367 & 368 are for work to extend service to new developments

If Adjustments for any account are nonzero, please explain.

Adjustments are for rounding differences.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

Additions for Acct 367 are for normal costs associate with extending service to new areas.

If Adjustments for any account are nonzero, please explain.

Adjustments are for rounding differences.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Adjustments are for rounding differences

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Adjustments for any account are nonzero, please explain.

Adjustment are for rounding differences
